

House Bill 1175

By: Representatives Scott of the 2nd, Royal of the 171st, Franklin of the 43rd, Neal of the 1st,
Loudermilk of the 14th, and others

A BILL TO BE ENTITLED

AN ACT

1 To amend Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to
2 exemptions from state sales and use tax, so as to broaden an exemption with respect to sales
3 to churches; to repeal conflicting laws; and for other purposes.

4 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

5 **SECTION 1.**

6 Code Section 48-8-3 of the Official Code of Georgia Annotated, relating to exemptions from
7 state sales and use tax, is amended by striking paragraph (15.1) and inserting in its place a
8 new paragraph (15.1) to read as follows:

9 "(15.1) Sales of ~~pipe organs or steeple bells~~ tangible personal property to any church
10 which is qualified as an exempt religious organization under Section 501(c)(3) of the
11 Internal Revenue Code of 1986, as amended;".

12 **SECTION 2.**

13 All laws and parts of laws in conflict with this Act are repealed.